

E-FILED on April 11, 2007

Annette W. Jarvis, Utah Bar No. 1649
 Steven C. Strong, Utah Bar No. 6340
 RAY QUINNEY & NEBEKER P.C.
 36 South State Street, Suite 1400
 P.O. Box 45385
 Salt Lake City, Utah 84145-0385
 Telephone: (801) 532-1500
 Facsimile: (801) 532-7543
 Email: ajarvis@rqn.com

Lenard E. Schwartzter, Nevada Bar No. 0399
 Jeanette E. McPherson, Nevada Bar No. 5423
 SCHWARTZER & MCPHERSON LAW FIRM
 2850 South Jones Boulevard, Suite 1
 Las Vegas, Nevada 89146-5308
 Telephone: (702) 228-7590
 Facsimile: (702) 892-0122
 E-Mail: bkfilings@s-mlaw.com

Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
 DISTRICT OF NEVADA**

In re:
 USA COMMERCIAL MORTGAGE COMPANY,
 Debtor.

In re:
 USA CAPITAL REALTY ADVISORS, LLC,
 Debtor.

In re:
 USA CAPITAL DIVERSIFIED TRUST DEED
 FUND, LLC,
 Debtor.

In re:
 USA CAPITAL FIRST TRUST DEED FUND, LLC,
 Debtor.

In re:
 USA SECURITIES, LLC,
 Debtor.

Affects:

- ☐ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☒ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR
 Case No. BK-S-06-10726 LBR
 Case No. BK-S-06-10727 LBR
 Case No. BK-S-06-10728 LBR
 Case No. BK-S-06-10729 LBR
 Chapter 11
 Jointly Administered Under
 Case No. BK-S-06-10725 LBR

**CERTIFICATE OF SERVICE OF
 OBJECTION OF USA CAPITAL
 REALTY ADVISORS, LLC TO
 CLAIM FILED BY THE INTERNAL
 REVENUE SERVICE AND NOTICE
 OF HEARING ON OBJECTION OF
 USA CAPITAL REALTY
 ADVISORS, LLC TO CLAIM FILED
 BY THE INTERNAL REVENUE
 SERVICE
 (Affects USA Capital Realty Advisors,
 LLC)**

Date: June 22, 2007
 Time: 9:30 a.m.

SCHWARTZER & MCPHERSON LAW FIRM
 2850 South Jones Boulevard, Suite 1
 Las Vegas, Nevada 89146-5308
 Tel: (702) 228-7590 · Fax: (702) 892-0122

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Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

1 1. On April 11, 2007 I served the following document(s):

2 a. Objection of USA Capital Realty Advisors, LLC To Claim Filed by the
3 Internal Revenue Service

4 b. Notice of Hearing on Objection of USA Capital Realty Advisors, LLC To
5 Claim Filed by the Internal Revenue Service

6 2. I served the above-named document(s) by the following means to the persons as
7 listed below:

8 ☒ a. **By ECF System:**

9 MICHELLE L. ABRAMS mabrams@mabramslaw.com

10 FRANKLIN C. ADAMS franklin.adams@bbklaw.com, arthur.johnston@bbklaw.com

11 NANCY L ALLF nallf@parsonsbehle.com,
12 klawrence@parsonsbehle.com;tthomas@parsonsbehle.com;ecf@parsonsbehle.com

13 FRANK A. ANDERSON anderson.frank@pbgc.gov, efile@pbgc.gov

14 OGONNA M. ATAMOH oatamoh@nevadafirm.com,
15 bkecf@nevadafirm.com;paltstatt@nevadafirm.com;sliberio@nevadafirm.com

16 KERIANN M ATENCIO ATENCIOK@GTLAW.COM

17 BMC GROUP, INC. evrato@bmcgroup.com,
18 ecf@bmcgroup.com;jmiller@bmcgroup.com;jbartlett@bmcgroup.com

19 GEORGANNE W. BRADLEY georganne.bradley@bullivant.com,
20 mary.opatry@bullivant.com

21 KELLY J. BRINKMAN kbrinkman@gooldpatterson.com

22 THOMAS R BROOKSBANK tom@tombrooksbank.com, renee@tombrooksbank.com

23 ANDREW M. BRUMBY abrumby@shutts-law.com, rhicks@shutts-
24 law.com;lmacson@shutts-law.com

25 LOUIS M. BUBALA lbubala@jonesvargas.com, tbw@jonesvargas.com

26 MATTHEW Q. CALLISTER mqc@callister-reynolds.com, maggie@callister-reynolds.com

27 CANDACE C CARLYON ltreadway@sheacarlyon.com,
28 ccarlyon@sheacarlyon.com;bankruptcyfilings@sheacarlyon.com;rmsmith@sheacarlyon.com

SCHWARTZ & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

1 ROB CHARLES rcharles@lrlaw.com, cjordan@lrlaw.com
2 MICHAEL W. CHEN yvette@ccfirm.com
3 KEVIN B. CHRISTENSEN kbchrislaw@aol.com
4 JANET L. CHUBB tbw@jonesvargas.com
5 EDWARD S. COLEMAN mail@coleman4law.com
6 WILLIAM D COPE cope_guerra@yahoo.com
7 LAUREL E. DAVIS ldavis@fclaw.com, mhurtado@fclaw.com;ldavisesq@aol.com
8 DEBT ACQUISITION COMPANY OF AMERICA V, LLC (tf) tfette@daca4.com
9 THOMAS H. FELL BANKRUPTCYNOTICES@GORDONSILVER.COM
10 ARLEY D FINLEY TFINLEY@DIAMONDMCCARTHY.COM
11 SCOTT D. FLEMING sfleming@halelane.com, dbergsing@halelane.com
12 GREGORY E GARMAN bankruptcynotices@gordonsilver.com
13 DOUGLAS D. GERRARD DGERRARD@GERRARD-COX.COM
14 WADE B. GOCHNOUR wgochnour@hwmlvlaw.com, donnat@hwmlvlaw.com
15 CARLOS A. GONZALEZ carlos.gonzalez2@usdoj.gov,
16 Darlene.Ruckard@usdoj.gov;Eunice.Jones@usdoj.gov;Sue.Knight@usdoj.gov
17 GERALD M GORDON bankruptcynotices@gordonsilver.com
18 R. VAUGHN GOURLEY vgourley@lvcm.com
19 TALITHA B. GRAY bankruptcynotices@gordonsilver.com
20 JAMES D. GREENE bknotice@bhfs.com
21 MARJORIE A. GUYMON bankruptcy@goldguylaw.com, ddias@goldguylaw.com
22 PETER W. GUYON pguyon@yahoo.com
23 JEFFREY R. HALL jhall@sheacarlyon.com,
24 bankruptcyfilings@sheacarlyon.com;ltreadway@sheacarlyon.com;rmsmith@sheacarlyon.com
25 XANNA R. HARDMAN xanna.hardman@gmail.com
26
27
28

SCHWARTZ & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

1 STEPHEN R HARRIS noticesbh&p@renolaw.biz

2 JEFFREY L HARTMAN notices@bankruptcyreno.com

3 BRIGID M. HIGGINS bankruptcynotices@gordonsilver.com

4 RICHARD F. HOLLEY rholley@nevadafirm.com,
5 paltstatt@nevadafirm.com;vnelson@nevadafirm.com;sliberio@nevadafirm.com;bkecf@nevadafir
6 m.com

7 RANDOLPH L. HOWARD rhoward@klnevada.com,
8 ckishi@klnevada.com;bankruptcy@klnevada.com

9 DAVID W. HUSTON dwh@hustonlaw.net, swaits@hustonlaw.net

10 CHRISTOPHER D JAIME cjaime@waltherkey.com, kbernhar@waltherkey.com

11 EVAN L. JAMES ejameslv@earthlink.net, kbchrislaw@aol.com

12 ANNETTE W JARVIS ajarvis@rqn.com

13 ERIN E. JONES ejones@diamondmccarthy.com, cburrow@diamondmccarthy.com

14 TY E. KEHOE TyKehoeLaw@aol.com

15 ROBERT R. KINAS rkinas@swlaw.com,
16 jmcbee@swlaw.com;jmath@swlaw.com;imccord@swlaw.com;cdossier@swlaw.com;lvdocket@
17 mindspring.com

18 DEAN T. KIRBY dkirby@kirbymac.com, jhebert@kirbymac.com;lackerman@kirbymac.com

19 ZACHARIAH LARSON ecf@lslawnv.com

20 JOHN J. LAXAGUE jlaxague@canecclark.com

21 GEORGE C LAZAR glazar@foxjohns.com, gclazar@sbcglobal.net

22 NILE LEATHAM nleatham@klnevada.com, ckishi@klnevada.com;bankruptcy@klnevada.com

23 ROBERT C. LEPOME rlepome@cox.net, smstanton@cox.net

24 ANNE M. LORADITCH ecffilings@beckleylaw.com,
25 aloraditch@beckleylaw.com;pkois@beckleylaw.com

26 ERIC D MADDEN emadden@diamondmccarthy.com

27 PATRICIA A. MARR lvlaw03@yahoo.com

28 JAMES C. MCCARROLL , dturetsky@reedsmith.com;aleonard@reedsmith.com

SCHWARTZ & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

1 REGINA M. MCCONNELL rmccconnell@kssattorneys.com
2 WILLIAM L. MCGIMSEY lawoffices601@lvcoxmail.com
3 RICHARD MCKNIGHT mcknightlaw@cox.net,
4 gkopang@lawlasvegas.com;cburke@lawlasvegas.com
5 SHAWN W MILLER bankruptcyfilings@sheacarlyon.com,
6 smiller@sheacarlyon.com;ltreadway@sheacarlyon.com;rsmith@sheacarlyon.com;mleavitt@sheac
7 arlyon.com
8 DAVID MINCIN mcknightlaw@cox.net,
9 gkopang@lawlasvegas.com;dmincin@lawlasvegas.com;cburke@lawlasvegas.com
10 JOHN F MURTHA jmurtha@woodburnandwedge.com
11 ERVEN T. NELSON erv@rlbolick.com, susan@rlbolick.com
12 VICTORIA L NELSON bkecf@nevadafirm.com,
13 vnelson@nevadafirm.com;paltstatt@nevadafirm.com;rholley@nevadafirm.com;sliberio@nevadaf
14 irm.com
15 BOB L. OLSON ecffilings@beckleylaw.com,
16 bolson@beckleylaw.com;dgriffis@beckleylaw.com
17 DONNA M. OSBORN ebaker@marquisaurbach.com,
18 dosborn@marquisaurbach.com;tszostek@marquisaurbach.com;kgallegos@MarquisAurbach.com
19 CHRISTINE M PAJAK cpajak@stutman.com, ekarasik@stutman.com
20 ANDREW M. PARLEN aparlen@stutman.com
21 DONALD T. POLEDNAK sandplegal@yahoo.com, spbankruptcy@yahoo.com
22 PAUL C RAY info@johnpeterlee.com
23 CHRISTINE A ROBERTS bankruptcy@rocgd.com
24 SUSAN WILLIAMS SCANN sscann@deanerlaw.com, palexander@deanerlaw.com
25 JAMES PATRICK SHEA bankruptcyfilings@sheacarlyon.com,
26 ltreadway@sheacarlyon.com;rsmith@sheacarlyon.com
27 SHLOMO S. SHERMAN ssherman@sheacarlyon.com,
28 bankruptcyfilings@sheacarlyon.com;ltreadway@sheacarlyon.com;rsmith@sheacarlyon.com;ml
eavitt@sheacarlyon.com
AMBRISH S. SIDHU ecf@lslawnv.com

SCHWARTZ & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

1 JEFFREY G. SLOANE giklepel@yahoo.com, rmccconnell@kssattorneys.com

2 ALAN R SMITH mail@asmithlaw.com,
3 turk@asmithlaw.com;marsh@asmithlaw.com;darby@asmithlaw.com

4 DAVID A. STEPHENS dstephens@lvcm.com

5 PETER SUSI cheryl@msmlaw.com, msm@msmlaw.com

6 JEFFREY R. SYLVESTER jeff@sylvesterpolednak.com

7 ROLLIN G. THORLEY rollin.g.thorley@irsounsel.treas.gov

8 AMY N. TIRRE , lmccarron@kkbrf.com

9 AMY N. TIRRE atirre@kkbrf.com, lmccarron@kkbrf.com

10 U.S. TRUSTEE - LV - 11 USTPRegion17.lv.ecf@usdoj.gov

11 GREGORY J. WALCH GWalch@Nevadafirm.com

12 RUSSELL S. WALKER rwalker@wklawpc.com,
13 eloveridge@wklawpc.com;lboynton@wklawpc.com;ckirk@wklawpc.com;rrazo@wklawpc.com;t
14 grover@wklawpc.com

15 WHITNEY B. WARNICK wbw@albrightstoddard.com, bstessel@albrightstoddard.com

16 GREGORY L. WILDE bk@wildelaw.com

17 WILLIAM J. WRAY rh@oreillylawgroup.com,
18 rh@oreillylawgroup.com,bc@oreillylawgroup.com,lc@oreillylawgroup.com,ddh@oreillylawgrou
19 p.com,

20 MATTHEW C. ZIRZOW bankruptcynotices@gordonsilver.com

21 ANTHONY A. ZMAILA azmaila@nevadafirm.com,
22 bkecf@nevadafirm.com;mbarnes@nevadafirm.com,paltstatt@nevadafirm.com

23 ☒ b. **By United States mail, postage fully prepaid:**

24
25 Attorney General of the United States
26 Department of Justice, Tax Division
27 Civil Trial Section, Western Region
28 P.O. Box 683
Ben Franklin Station
Washington, DC 20044

Steven W. Myhre
Acting U.S. Attorney
333 Las Vegas Blvd. South, Suite 5000
Las Vegas, NV 89101

SCHWARTZ & MCPHERSON LAW FIRM
2850 South Jones Boulevard, Suite 1
Las Vegas, Nevada 89146-5308
Tel: (702) 228-7590 · Fax: (702) 892-0122

Internal Revenue Service
Attn: Bankruptcy Dept
110 City Parkway
Stop 5028LVG
Las Vegas, NV 89101

☐ c. **By Personal Service**

I personally delivered the document(s) to the persons at these addresses:

☐ For a party represented by an attorney, delivery was made by handing the document(s) to the attorney or by leaving the document(s) at the attorney's office with a clerk or other person in charge, or if no one is in charge by leaving the document(s) in a conspicuous place in the office.

☐ For a party, delivery was made by handing the document(s) to the party or by leaving the document(s) at the person's dwelling house or usual place of abode with someone of suitable age and discretion residing there.

☐ d. **By direct email (as opposed to through the ECF System)**

Based upon the written agreement to accept service by email or a court order, I caused the document(s) to be sent to the persons at the email addresses listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

☐ e. **By fax transmission**

Based upon the written agreement of the parties to accept service by fax transmission or a court order, I faxed the document(s) to the persons at the fax numbers listed below. No error was reported by the fax machine that I used. A copy of the record of the fax transmission is attached.

☐ f. **By messenger**

I served the document(s) by placing them in an envelope or package addressed to the persons at the addresses listed below and providing them to a messenger for service.

I declare under penalty of perjury that the foregoing is true and correct.

Signed on: April 11, 2007

LIA DORSEY
(Name of Declarant)

/s/ LIA DORSEY
(Signature of Declarant)